# FORM D

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

PROCESSED

# FORM D

FEB 1 5 2008

THOMSON FINANCIAL



NOTICE OF SALE OF SECURITIES PURSUANT TO REGULATION D, SECTION 4(6), AND/OR UNIFORM LIMITED OFFERING EXEMPTION

OMB APPROVAL								
		3235-0076						
Expires:	April	30,2008 ge burden						
Estimated	averaç	ge burden						
hours per n	espon	se16.00						

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Name of Offering ( check if this is an amendment and name has changed, and indicate change.)	Dagu SEC
D & L Energy 2007-A Ltd.	Mail Processing
Filing Under (Check box(es) that apply): Rule 504 Rule 505 Rule 506 Section 4(6)	ULOE Section
Type of Filing New Filing Amendment	<u>.</u>
	FER 1 1 7/11/0
A. BASIC IDENTIFICATION DATA	7 2000
1. Enter the information requested about the issuer	Washington, DC
Name of Issue. ( check if this is an amendment and name has changed, and indicate change.)	igion, DC
D & L Energy 2007-A Ltd.	սայ
Address of Executive Offices (Number and Street, City, State, Zip Code)	Telephone Number (Including Area Code)
2761 Salt Springs Road, Youngstown, Ohio 44509	(888) 343-4427
Address of Principal Business Operations (Number and Street, City, State, Zip Code) (if different from Executive Offices)	Telephone Number (Including Area Code)
Brief Description of Business	
Oil and gas drilling and development.	
Type of Business Organization	
corpcration Imited partnership, already formed other (p	please specify):
business trust limited partnership, to be formed	. 100000 21.00.000 11.42.0000 10.44.0000 10.40.000
Month Year	08023124
Actual or Estin ated Date of Incorporation or Organization: 017 017 Actual 🛭 Estin	mated
Jurisdiction of Incorporation or Organization: (Enter two-letter U.S. Postal Service abbreviation for State	
CN for Canada; FN for other foreign jurisdiction}	

### **GENERAL INSTRUCTIONS**

Who Must File: All issuers making an offering of securities in reliance on an exemption under Regulation D or Section 4(6), 17 CFR 230.501 et seq. or 15 U.S.C.

When To File: A notice must be filed no later than 15 days after the first sale of securities in the offering. A notice is deemed filed with the U.S. Securities and Exchange Commission (SEC) on the earlier of the date it is received by the SEC at the address given below or, if received at that address after the date on which it is due, on the date it was mailed by United States registered or certified mail to that address.

Where To File: U.S. Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549.

Copies Require 1: Five (5) copies of this notice must be filed with the SEC, one of which must be manually signed. Any copies not manually signed must be photocopies of he manually signed copy or bear typed or printed signatures.

Information Required: A new filing must contain all information requested. Amendments need only report the name of the issuer and offering, any changes thereto, the information requested in Part C, and any material changes from the information previously supplied in Parts A and B. Part E and the Appendix need not be filed with the SEC.

Filing Fee: There is no federal filing fee.

This notice shall be used to indicate reliance on the Uniform Limited Offering Exemption (ULOE) for sales of securities in those states that have adopted ULOE and that have adopted this form. Issuers relying on ULOE must file a separate notice with the Securities Administrator in each state where sales are to be, or have been made. If a state requires the payment of a fee as a precondition to the claim for the exemption, a fee in the proper amount shall accompany this form. This notice shall be filed in the appropriate states in accordance with state law. The Appendix to the notice constitutes a part of this notice and must be completed.

## ATTENTION -

Failure to file notice in the appropriate states will not result in a loss of the federal exemption. Conversely, failure to file the appropriate lederal notice will not result in a loss of an available state exemption unless such exemption is predictated on the filing of a federal notice.

	A. BASIC IDE	NTIFICATION DATA		
2. Enter the information requested for the follow	ring:			
• Each promoter of the issuer, if the issuer	has been organized wit	hin the past five years;		
Each beneficial owner having the power to	o vote or dispose, or dire	ct the vote or disposition o	f, 10% or more of a	class of equity securities of the issuer.
Each executive officer and director of co	rporate issuers and of co	orporate general and mana	ging partners of pa	artnership issuers; and
Each general and managing partner of pa				•
Check Box(es) that Apply: Promoter	Beneficial Owner	Executive Officer	Director	General and/or Managing Partner
Full Name (List name first, if individual)  D & L Energy, Inc.				
Business or R sidence Address (Number and Stree 2761 Salt Springs Road, Youngstown, Ohio		(c)		
Check Box(es) that Apply: Promoter	Beneficial Owner	Executive Officer	Director	General and/or Managing Partner
Full Name (List name first, if individual)	·			
Lupo, Ben \V.				
Business or Residence Address (Number and Stre	et, City, State, Zip Cod	c)		
2761 Salt Springs Road, Youngstown, Ohio	44509			
Check Box(es   that Apply: Promoter	Beneficial Owner	Executive Officer	Director	General and/or Managing Partner
Full Name (Lest name first, if individual)				
Business or Residence Address (Number and Stre	eet, City, State, Zip Cod	c)		
Check Box(es, that Apply: Promoter	Beneficial Owner	Executive Officer	Director	General and/or Managing Partner
Full Name (Last name first, if individual)				
Business or Residence Address (Number and Stre	eet, City, State, Zip Cod	c)		
Check Box(es that Apply: Promoter	Beneficial Owner	Executive Officer	Director	General and/or Managing Partner
Full Name (Lest name first, if individual)				
Business or Residence Address (Number and Stre	et, City, State, Zip Cod	¢)	<del></del>	
Check Box(es that Apply: Promoter	Beneficial Owner	Executive Officer	Director	General and/or Managing Partner
Full Name (Lest name first, if individual)		-q -w		
Business or Residence Address (Number and Stre	et, City, State, Zip Cod	c)		
Check Box(es that Apply: Promoter	Beneficial Owner	Executive Officer	Director	General and/or Managing Partner
Full Name (Lest name first, if individual)	<del> </del>			
Business or Residence Address (Number and Stre	et, City, State, Zip Cod	c)		
(Use blank s	heet, or copy and use ac	Iditional copies of this she	et, as necessary)	· · · · · · · · · · · · · · · · · · ·

	1				В. П	NFORMAT	ION ABOU	T OFFERI	NG								
1. Has the issuer sold, or does the issuer intend to sell, to non-accredited investors in this offering?									AL: 60			Yes	No				
1.	Has the	issuer soic	i, or does ti								······		R				
2.	What is	the minim	um investr			Appendix,		_				<b>\$</b> 50,	000.00				
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3.	Does th	c offering	permit join	t ownershi	p of a sing	le unit?	***************************************			•••••••		R					
4.			tion request ilar remune								irectly, any						
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a broke or dealer, you may set forth the information for that broker or dealer only.  Full Name (ast name first, if individual)									<del></del>								
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Stat	tes in Wh	ich Person	Listed Has	Solicited	or Intends	to Solicit	Purchasers										
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Fitzpatrick, Jr., William R.  States in Which Person Listed Has Solicited or Intends to Solicit Purchasers																	
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					В. І	NFORMAT	ION ABOU	T OFFERI	NG				
1.	Has the	issuer sold	or does th	ne issuer i	ntend to se	il, to non-a	ccredited i	nvestors in	this offer	ino?		Yes	No
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2.	What is	the minim	um investo			pted from a		_				s 50,	00.00
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3.	Does th	e offering p	permit join	t ownershi	p of a sing	le unit?		**************	• > • • • • • • • • • • • • • • • • • •			R	
											irectly, any		
	commission or similar remuneration for solicitation of purchasers in connection with sales of securities in the offering.  If a pers on to be listed is an associated person or agent of a broker or dealer registered with the SEC and/or with a state												
	or state; list the name of the broker or dealer. If more than five (5) persons to be listed are associated persons of such a broker or dealer, you may set forth the information for that broker or dealer only.												
	Full Name (Last name first, if individual) SMH Capit 1												
Busi	ness or	Residence .	Address (N	umber and	Street, C	ity, State, 2	ip Code)						
2580	00 Scier	ce Park D	rive, Beach	wood, Ol	nio 44132	-7311							
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ruit	Marite (1	ast Hamle I	ntst, it indi	viduai)									
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State	s in Wh	ich Person	Listed Has	Solicited	or Intends	to Solicit	Purchasers						
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## C. OFFERING PRICE, NUMBER OF INVESTORS, EXPENSES AND USE OF PROCEEDS

1.	sold. Enter "0" if the answer is "none" or "zero." If the transaction is an exchange offering, checithis box and indicate in the columns below the amounts of the securities offered for exchange and	k	
	already exchanged.  Type of Security	Aggregate Offering Price	Amount Already Sold
	Deist	€ 0.00	s <sup>0.00</sup>
	Equity		<b>5</b> 0.00
	Common Preferred		•
	Convertible Securities (including warrants)	c 0.00	0.00 <b>S</b>
	Par nership Interests		\$ 2,500,000.00
	•		<u>'</u>
	Other (Specify)		\$
	Total	<u> </u>	\$_2,500,000.00
_	Answer also in Appendix, Column 3, if filing under ULOE.		
2.	Enter the number of accredited and non-accredited investors who have purchased securities in thi offering and the aggregate dollar amounts of their purchases. For offerings under Rule 504, indicat the number of persons who have purchased securities and the aggregate dollar amount of their purchases on the total lines. Enter "0" if answer is "none" or "zero."	e	Aggregate Dollar Amount
		Investors	of Purchases
	Accredited Investors		\$ 2,500,000.00
	Non-accredited Investors	0	\$ <u>0.00</u>
	Total (for filings under Rule 504 only)	·	s
	Answer also in Appendix, Column 4, if filing under ULOE.		
3.	If this filing is for an offering under Rule 504 or 505, enter the information requested for all securities old by the issuer, to date, in offerings of the types indicated, in the twelve (12) months prior to the first sale of securities in this offering. Classify securities by type listed in Part C — Question 1.		
	Type of Offering	Type of Security	Dollar Amount Sold
	Rul: 505	. 0	\$_0.00
	Regulation A	0	\$_0.00
	Rule: 504	0	\$ <u>0.00</u>
	Total		\$_0.00
4	a. Furnish a statement of all expenses in connection with the issuance and distribution of th securitie; in this offering. Exclude amounts relating solely to organization expenses of the insurer The info mation may be given as subject to future contingencies. If the amount of an expenditure is not known, furnish an estimate and check the box to the left of the estimate.	•	
	Transfer Agent's Fees		\$_0.00
	Printing and Engraving Costs		\$_13,500.00
	Leg II Fees	<b>Z</b>	\$_140,000.00
	Accounting Fees	_	\$_25,000.00
	Eng neering Fees	<del>-</del>	\$_0.00
	Sales Commissions (specify finders' fees separately)	_	\$_170,000.00
	Other Expenses (identify) consultation/due diligence/escrow	-	§ 21,250.00
	Total	_	s_369,750.00

	e is not known, furnish an estimate and	
check the box to the left of the estimate. The total of the payr proceeds to the issuer set forth in response to Part C — Qu	nents listed must equal the adjusted gross	
,	Pag	yments to Officers.
		rectors, & Payments t
•		ffiliates Others
Salaries and fees		
Purchase of real estate		0.00 🔲 🗆 \$ 0.00
Purchase, rental or leasing and installation of machinery and equipment	<b>□</b> ¢ !	0.00 0.00
Construction or leasing of plant buildings and facilities		
Acquisition of other businesses (including the value of sec	<del>-</del>	———— U *———
offering that may be used in exchange for the assets or sec	urities of another	
issuer pursuant to a merger)		
Reps yment of indebtedness		
Working capital		
Other (specify): Drilling oil and gas wells.		2,130,250.0t  \$ 0.00
<del></del>		
Column Totals	<b>2</b> ] \$_2	\$_0.00
Total Payments Listed (column totals added)		\$ 2,130,250.00
•		
TO THE MARKET THE PROPERTY OF THE	ministration ( )	
issuer has duly caused this notice to be signed by the undersignature constitutes an undertaking by the issuer to furnish to the information furnished by the issuer to any non-accredited in	ne U.S. Securities and Exchange Commission, avestor pursuant to paragraph (b)(2) of Rule 5	upon written request of its s
er (Print or Type) Signature	fre Date	-25-08
L Er ergy 2007-A Ltd.		
	Signer (Print or Type) ent of D & L Energy, Inc., Managing General	. D4
	ent of D & L Energy, Inc., Managing General	Partner

- ATTENTION

Intentional misstatements or omissions of fact constitute federal criminal violations. (See 18 U.S.C. 1001.)

# is annial devices

1. It any party described in 17 CFR 230.262 presently subject to any of the disqualification

provisions of such rule?

See Appendix, Column 5, for state response.

- 2. The undersigned issuer hereby undertakes to furnish to any state administrator of any state in which this notice is filed a notice on Form E (17 CFR 239.500) at such times as required by state law.
- 3. The undersigned issuer hereby undertakes to furnish to the state administrators, upon written request, information furnished by the issuer to offerees.
- 4. The undersigned issuer represents that the issuer is familiar with the conditions that must be satisfied to be entitled to the Uniform limited Offering Exemption (ULOE) of the state in which this notice is filed and understands that the issuer claiming the availability of this exemption has the burden of establishing that these conditions have been satisfied.

The issuer has read this notification and knows the contents to be true and has duly caused this notice to be signed on its behalf by the undersigned duly authorized person.

Issuer (Pri at or Type)	Signature Date	
D & L Ene gy 2007-A Ltd.	Benew Jupo 1-25-08	
Name (Print or Type)	Title (Print or Type)	
Ben W. Lupo	President of D & L Energy, Inc., Managing General Partner	

# Instruction:

Print the name and title of the signing representative under his signature for the state portion of this form. One copy of every notice on Form D must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.

				AI	PENDIX				
1	Intended to non-a	d to sell accredited rs in State 3-Item 1)	Type of security and aggregate offering price offered in state (Part C-Item 1)		5 Disqualification under State ULOE (if yes, attach explanation of waiver granted) (Part E-Item 1)				
State	Yes	No		Number of Accredited Investors	Amount	Number of Non-Accredited Investors	Amount	Yes	No
AL							<u> </u>		
AK							_		
AZ		×	Partnership	7	\$875,000.00				
AR									
CA		×	Partnership	1	\$100,000.00	:	_		
СО									
СТ									
DE							_		
DC	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								
FL									
GA									
ні									
ID		×	Partnership	9	\$1,245,000.0				
IL									
IN									
IA									
KS									
KY									
LA									
ME									
MD									
МА									
MI									
MN									
MS									

			APPENDIX									
ì	tc ir.	Intend non-a	2 to sell accredited s in State 1Item 1)	Type of security and aggregate offering price offered in state (Part C-Item 1)		Type of investor and amount purchased in State (Part C-Item 2)						
State		Yes	No		Number of Accredited Investors	Amount	Number of Non-Accredited Investors	Amount	Yes	No		
МО	<u> </u>						'					
МТ												
NE												
NV												
NH												
NJ												
NM												
NY												
NC								į				
ND												
ОН			×	Partnership	4	\$180,000.0						
ок												
OR							11.01.0					
PA												
RI												
SC												
SD												
TN												
TX			×	Partnership	1	\$100,000.00						
UT			3									
VT												
VA	****		1									
WA												
wv			,									
WI												

APPENDIX										
1	2			3	4			5 Disqualification		
	Intend to sell to non-accredited investors in State (Part B-Item 1)			Type of security and aggregate offering price offered in state (Part C-Item 1)	Type of investor and amount purchased in State (Part C-Item 2)			under State ULOE (if yes, attach explanation of waiver granted) (Part E-Item 1)		
State	·¥	es	No		Number of Accredited Investors	Amount	Number of Non-Accredited Investors	Amount	Yes	No
WY										
PR										

